FA201 Code 2	Detail Element Name	Abbreviation Min/Max	Navy Element Name	USMC Element Name	DoD Element Name	Air Force Element Name	Army Element Name	Description
A1	Department Indicator	DEPT 2/2	Gaining Agency	Department Indicator	Department Indicator	Department Indicator	Department Indicator	Identifies the department or agency responsible for administering the account. 21 = Army, 57 = AirForce, 17 = Navy and USMC, 97 = Other DoD.
A2	Transfer From Department	TDEPT 2/2	Transfering Agency	Transfer From Department	Transfer From Department	Transfer From Department	Transfer From Department	Identifies the source of funds when funding is transferred from one agency to another.
A3	Fiscal Year	FY 8/8	Beginning Fiscal Year/Ending Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Indicates the first and last years that funds are available.
A4	Basic Symbol Number	BS 4/4	Appropriation	Basic Symbol	Basic Symbol Number	Appropriation Symbol Number	Basic Symbol Number	Identifies the type of funds being used. See also Appropriation Symbol (APPR SYM) or Basic Appropriation Symbol (BAS).
A5	Subhead / Limit	SCL 4/4	Subhead	Subhead	Limit	Limit	Limit	Suffix code to the US Treasury account number (basic symbol). Identifies a subdivision of funds that restricts the amount or use of funds for a certain purpose or identifies sub-elements within the account for management purposes.
A6	Fund Code / MC	FC 2/2	Major Claimant	Fund Code	N/A	Fund Code	N/A	Indicates the Fund Code or Major Claimant
B1	Operation Agency Code / Fund Admin	OAC 2/2	N/A	Fund Administrator (also called BEC - Budget Exec. Code)	Operating Agency	Operating Agency Code	Operating Agency	Indicates the organization issuing the funds; or under whose jurisdiction the installation or activity operates. (i.e.) a MACOM or MAJCOM or equivalent.
B2	Allotment Serial Number	ASN 3/5		Bureau Control Number	Allotment Serial Number	Operating Budget Account Number	Allotment Serial Number	Identifies a particular distribution of funds.
B3	Activity Address Code / UIC	UIC 6/6	Unit Identification Code	N/A	N/A	Unit Identification Code	Unit Identification Code	Indicates the Unit Identification Code or Activity Address card holder making the purchase.
C1	Program Element Code	PEC 5/12	Cost Code	Cost Code	Cost Code	Program Element Code	Army Management Structure Code	Integrates programming budgeting, accounting and manpower control through a standard classification.
C2	Project Task / Budget Subline	ORG 1/8	N/A	N/A	Organization Code	Budget Program Activity Code	Sub-Job Order Number	Identifies the Organizational Code representing the organizational element that is incurring the obligation. This element is part of DFAS management data information in the DBMS.
D1	Defense Agency Allocation Recipient	MFP 2/2	N/A	Budget Exec Sub Activity	N/A	Major Force Programs	N/A	Identifies Defense Agency Allocation Recipients.
D4	Job Order / Work Order Code	JO 6/8	Property Accounting Activity	Property Accounting Activity	Job Order	Job Order Number	Job Order	Indicates a Job Order or Work Order Number for assigning costs to a specific project.
D6	Sub-Allotment Recipient	SAR 1/1	Sub-Allotment Recipient	Sub-Allotment Recipient	N/A	N/A	N/A	Identifies the sub-allotment recipient.
D7	Work Center Recipient	WCR 1/6	N/A	Job Order Number - Local Use	Cost Center Code	Responsibility Center/Cost Center	Cost Center Code	Identifies the work center recipient.
E1	Major Reimbursement Source Code	RBC 1/1	N/A	Reimbursable Budget Code	Reimbursable Designator	N/A	N/A	Identifies the major reimbursement source code for a disbursement or reimbursable collection. For example, a collection may be a reverse disbursement or a collection against a reimbursable order. Also assists with cash reconciliations.
E2	Detail Reimbursement Source Code	RSC 3/3	N/A	Budget Report Code	Reimbursement Source Code	Accounts Receivable Source Code	Reimbursement Source Code	Identifies the source from which a reimbursement is to be received.
E3	Customer Indicator / MPC	CI 5/6	N/A	N/A	N/A	Stock Record Account Number/Material Program Code	Customer Number	Identifies a specific customer who has requested the goods or services.

FA201 Code 2	Detail Element Name	Abbreviation Min/Max	Navy Element Name	USMC Element Name	DoD Element Name	Air Force Element Name	Army Element Name	Description
F1	Object Class	OC 4/4	Object Class	Object Class	Object Class Code	Element of Expense/ Investment Code	Element of Resource	Identifies the general purpose and nature of the product or service.
F3	Government / Public Sector Identifier	GPS 1/1	N/A	N/A	Within/Outside Government	Type Vendor (Type Ven)	Obligation Data Code	Identifies the source providing the goods or services. This identifies an obligation as being from the public or inter-governmental sector.
G2	Special Interest Code / Special Program	SIPC 2/2	N/A	N/A	N/A	Emergency and Special Program Code	N/A	Identifies any special or emergency program costs, (i.e. Desert Storm/Shield).
I1	Abbreviated DoD Budget & Accounting Classification Code	DBSH 4/8	N/A	Cost Account Code	Accounting Processing Code	Motor Accessorial Convention	Accounting Processing Code / EFAN	Identifies the specific elements of the accounting classification and may be used as a short cut of entering elements into the accounting system for each
J1	Document / Record Reference Number	SDN 1/15	Standard Document Number	Standard Document Number	Standard Document Number	Commitment Number (Usually from form AF616)	Standard Document Number	Used by accounting to track obligations record through all accounting phases.
K6	Accounting Classification Reference Number	ACRN 2/2	Accounting Classificaiton Reference Number	Accounting Classificaiton Reference Number	N/A	N/A	Accounting Classificaiton Reference Number	Used by the Navy and Marine Corps, in association with the Standard Document Number (SDN) to track obligations record through all accounting phases.
L1	Accounting Installation Number	AI 6/6	Authorization Accounting Activity	Authorization Accounting Activity	Fiscal Station Number	Accounting and Disbursing Station Number	Fiscal Station Number	Identifies the accounting activity responsible for providing accounting services to a specific installation or activity.
M1	Local Installation Data / IFS Number	IFS 18/18	N/A	Reimbursable Order Number	N/A	N/A	IFS Number	Installation Facilities system number for Army. Used by Marine Corps for Reimbursable Order Number to accommodate RON IAW BACC..
N1	Transaction Type	TT 2/2	Transaction Type Code	Transaction Type Code	Army Materiel Command Site	Budget Authorization Account Number	Army Materiel Command Site	Identifies the transaction type code.
P5	FMS Country Code, Implementing Agency, Case Number, & Line Item	FMS 12/12	FMS Country Code, Implementing Agency, Case Number, and Line Item Number	N/A	N/A	FMS Country Code, Implementing Agency, Case Number, and Line Item Number	FMS Country Code, Implementing Agency, Case Number, and Line Item Number	This 12 position field is used to indicate the Country Code (pos. 1-2), Implementing Agency (pos. 3), Case Number (pos. 4-7) and Line Item Number (pos. 8-12).

FA201 Code 2	Detail Element Name	Abbreviation Min/Max	Navy Element Name	USMC Element Name	DoD Element Name	Air Force Element Name	Army Element Name	Description
84	Total Direct Costs	TDC 4/13	Total Direct Costs	Total Direct Costs	Total Direct Costs	Total Direct Costs	Total Direct Costs	Mandatory for Shipper Systems in 858.
TA	Transportation Account Code	TAC 4/4	Transportation Account Code	Transportation Account Code	Transportation Account Code	Transportation Account Code	Transportation Account Code	Identifies the DoD agency and tranporation account chargeable for movement of cargo through facilities of military controlled transporation systems.
AT	Air Force Transportation Account Code	ATAC 7/7	N/A	N/A	N/A	Air Force Transportation Account Code	N/A	Abbreviated account code used by the Air Force.
MD	Movement Designator Code	MDC 2/4	Movement Designator Code	Movement Designator Code	Movement Designator Code	Movement Designator Code	Movement Designator Code	Abbreviated account code used by the Army for Personal Property Movement.
ZZ	Mutually Defined (Text LOA)	TLOA 4/80	Mutually Defined (Text LOA)	Mutually Defined (Text LOA)	Mutually Defined (Text LOA)	Mutually Defined (Text LOA)	Mutually Defined (Text LOA)	Used with a TAC, ATAC, or MDC, but not with a segmented LOA. Use of TAC, ATAC, MDC, or text LOA will require manual DFAS reimbursement. This format is needed for transition.

1) The order the elements should appear when displayed as a segmented string of values or placed in the EDI 858 transaction set should be the order they appear in this guide.